General Assembly

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Sixty-eighth session
Agenda item 131

Resolution adopted by the General Assembly on 30 June 2014

[*on the report of the Fifth Committee (A/68/610/Add.1)*]

68/19. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Recalling its resolutions 67/235 B of 28 June 2013 and 68/19 A of 4 December 2013,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2012 to 30 June 2013 and the report of the Board of Auditors on United Nations peacekeeping operations,[2] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2013[3] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[4]

1. *Accepts* the financial report and audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2012 to 30 June 2013;[2]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[5]

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[4]

4. *Recalls* paragraph 11 of the report of the Board of Auditors and paragraph 36 of the report of the Advisory Committee, and decides to consider the question of the authority to move staff within the area of an individual mission during the second part

[1] Resolution 68/19, in section VI of the *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 49* (A/68/49), vol. I, becomes resolution 68/19 A.

[2] *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 5*, vol. II (A/68/5 (Vol. II)).

[3] A/68/751.

[4] A/68/843.

[5] *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 5*, vol. II (A/68/5 (Vol. II)), chap. II.

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of its resumed sixty-ninth session, while maintaining existing arrangements in the interim;

5. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

6. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2013;[3]

7. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

8. *Also requests* the Secretary-General to continue his efforts to improve asset management across peacekeeping missions, including by holding mission management accountable for checking stock levels before undertaking any acquisition activity in order to ensure compliance with established asset management policies, taking into account the importance of the full implementation of the International Public Sector Accounting Standards;

9. *Further requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

10. *Requests* the Secretary-General to provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

99th plenary meeting
30 June 2014